



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.447

AMARAVATI, FRIDAY, MAY 15, 2020

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

EXEMPTION OF CERTAIN CLASS OF REGISTERED PERSONS CAPTURING
DYNAMIC QR CODE AND THE DATE FOR IMPLEMENTATION OF QR CODE
TO BE EXTENDED TO 01.10.2020 - ORDERS - ISSUED.

[G.O.Ms.No.142, Revenue (Commercial Taxes-II), 15th May, 2020.]

NOTIFICATION

In exercise of the powers conferred by the sixth proviso to rule 46 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, and in supersession of the notification issued in the G.O.Ms.No. 33, Revenue (Commercial Taxes-II) Department, Dated 06-02-2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

This notification shall be deemed to have come into force with effect on and from the 1st day of October, 2020.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.